

CHAPTER 254
SUSPENDED TAXES

S. F. 310

AN ACT to amend sections seven thousand two hundred forty-four (7244), and six thousand nine hundred fifty-two (6952), Code, 1939, relating to the inclusion of prior suspended taxes in tax sales; relating to penalty and interest on such suspended taxes, and granting to the petitioner for tax suspension or any other person the right to pay suspended taxes at any time.

Be It Enacted by the General Assembly of the State of Iowa:

1 **SECTION 1.** Section seven thousand two hundred forty-four (7244),
2 Code, 1939, is amended as follows:

3 1. By adding after the comma (,) following the word "thereon" in
4 line eight (8) thereof, the following words and punctuation: "includ-
5 ing all prior suspended taxes,".

6 2. By adding at the end of said section the following: "No interest
7 or penalty on suspended taxes shall be included in the sale price, except
8 that six per cent interest per annum from the date of suspension shall
9 be included as to taxes suspended under the provisions of section 6950."

1 **SEC. 2.** Section six thousand nine hundred fifty-two (6952), Code,
2 1939, is amended by adding at the end thereof the following sentence:
3 "The petitioner, or any other person, shall have the right to pay the
4 suspended taxes at any time."

Approved April 15, 1941.

CHAPTER 255

TAX SALE

S. F. 33

AN ACT to provide that section seventy-two hundred seventy-one (7271), Code, 1939, shall, one (1) year after the effective date of the act apply to cities acting under special charter which collect their own taxes and thus, after said one (1) year to provide that there shall be cancelled from the tax sale index and tax sale register of such cities, all sales for taxes in cases in which eight (8) years elapse from the time of sale and no action has been taken by the holder of a certificate to obtain a deed.

Be It Enacted by the General Assembly of the State of Iowa:

1 **SECTION 1.** After July 4, 1942, section seventy-two hundred seventy-
2 one (7271), Code, 1939, shall apply to cities acting under special
3 charter which collect their own taxes, the terms "county auditor" and
4 "county treasurer" in said section seventy-two hundred seventy-one
5 (7271), to be taken, for the purposes of this Act, to refer to the persons
6 performing their respective functions in relation to tax sales by such
7 cities.

Approved March 7, 1941.